

Victoria D. Garry
(OH Bar Reg. No. 0037014)
Assistant Attorney General
Ohio Attorney General Jim Petro's Office
1600 Carew Tower
441 Vine Street
Cincinnati, Ohio 45202
513.852.3497
513.852.3484 (FAX)
vgarry@ag.state.oh.us

Attorney for Ohio Department of Taxation

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION,

Debtors.

Case No. 05-44481-rdd
Chapter 11
Judge Robert D. Drain
(Jointly Administered)

RESPONSE OF OHIO DEPARTMENT OF TAXATION TO DEBTORS'
ELEVENTH OMNIBUS OBJECTION TO CLAIMS

The Ohio Department of Taxation, ("Tax"), through Ohio Attorney General Marc Dann, responds to Debtors' Eleventh Omnibus Objection to Claims filed on March 16, 2007. Debtors assert that claim number 1426 in the amount of \$5,563.23 and claim number 8094 in the amount of \$271.50 filed by Tax should be disallowed as their books and records do not reflect that a debt is owed. Tax stands by its claims. As filed, the proof of claim "creates a prima facie valid claim". The burden is on the objecting party to "produce sufficient evidence to negate this prima facie validity of the claim". In re Mission of Care, Inc., 164 B.R. 877 (Bankr.De.1994). As no evidence has

been produced, the bare assertion that the debt should be expunged is insufficient to meet that burden. Consequently, Tax's claims should be allowed and the Debtors' objection should be denied.

Dated: 4/13/07

MARC DANN
Attorney General of Ohio

/s/ Victoria D. Garry
VICTORIA D. GARRY
(OH Bar Reg. No. 0037014)
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Attorney for Ohio Department
of Taxation

CERTIFICATE OF SERVICE

I hereby certify that the forgoing *Response of the Ohio Department of Taxation to Debtors' Eleventh Omnibus Objection* to claims was served electronically by this 13th day of April, 2007 upon the service list.

/s/ Victoria D. Garry
VICTORIA D. GARRY